



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Regan Lewis **Phone #:** (406) 882-4531

(Signature)

(Date)

**Chair, Board of Trustees:** Virginia Pine

(Signature)

(Date)

**County Superintendant** Nancy Trotter Higgins

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
054	Local - Linc. Electric	LOCAL	N/A	N/A
071	Local - Interbel	LOCAL	N/A	N/A
072	Local - Summer Rec.	LOCAL	N/A	N/A
074	Local - Misc.	LOCAL	N/A	N/A
075	Local - Linc. Electric Capital Credits	LOCAL	N/A	N/A
076	Local - Joellyn Suchy Memorial	LOCAL	N/A	N/A
077	IDEA Part B	FEDERAL	315-456-6200-930-746	84.027

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**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,631.15	16,464.31	98,626.82	1,793.29
02	Taxes Receivable - Real and Personal (120-149)	6,513.84	2,143.33	1,920.56	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	70,144.99	18,607.64	100,547.38	1,793.29
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	6,513.84	2,143.33	1,920.56	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,631.15	16,464.31	98,626.82	1,793.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	63,631.15	16,464.31	98,626.82	1,793.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	70,144.99	18,607.64	100,547.38	1,793.29

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	181.62	21,932.88	8,994.66	4,172.00
02	Taxes Receivable - Real and Personal (120-149)	0.44			323.43
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	182.06	21,932.88	8,994.66	4,495.43
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	0.44			323.43
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	181.62	21,932.88	8,994.66	4,172.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	181.62	21,932.88	8,994.66	4,172.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	182.06	21,932.88	8,994.66	4,495.43

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**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			227.10	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			227.10	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			227.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			227.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			227.10	

# Trustees' Financial Summary

FY2015-16

Submit ID: 0529-42830811

27 Lincoln County

0529 Fortine Elem

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25.45	3,309.77		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25.45	3,309.77		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25.45	3,309.77		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25.45	3,309.77		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25.45	3,309.77		

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**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,257.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			19,257.57	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			19,257.57	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			19,257.57	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			19,257.57	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,429.57	122,068.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	33,429.57	122,068.46		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	33,429.57	122,068.46		
35	<b>TOTAL LIABILITIES</b>	33,429.57	122,068.46		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33,429.57	122,068.46		



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**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

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**27 Lincoln County**

**0529 Fortine Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	109,010.85	114,092.96
	1190 Penalties and Interest on Taxes	833.34	726.02
	1510 Interest Earnings	209.44	284.03
	3110 Direct State Aid	246,425.65	277,674.30
	3111 Quality Educator	21,294.00	21,791.00
	3112 At Risk Student	5,314.52	5,047.10
	3113 Indian Education For All	1,570.80	1,753.92
	3114 American Indian Achievement Gap	400.00	615.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	14,159.39	16,237.43
	3116 Data For Achievement	1,155.00	1,680.00
	3118 Natural Resource Development	1,756.07	3,117.34
	3120 State Guaranteed Tax Base Aid	118,746.00	138,924.88
	3444 State School Block Grant	17,186.69	17,186.69
	3446 SB96 Block Grant Reimbursement	526.82	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,355.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>538,588.57</b>	<b>600,485.90</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	188,006.31	199,369.90
			2XX Personal Services - Employee Benefits	35,148.16	37,887.24
			3XX Purchased Professional and Technical Services	11,554.24	8,642.40
			4XX Purchased Property Services	4,027.00	1,792.96
			6XX Supplies and Materials	57,517.99	63,954.52
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	3,339.98	2,085.73
			8XX Other Expenditures	0.00	2,605.34
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	9,866.00	6,288.41
			5XX Other Purchased Services	9,316.90	10,143.18
			810 Dues and Fees	1,400.00	1,140.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	24,086.52	18,103.71
			2XX Personal Services - Employee Benefits	10,011.34	7,027.15
			5XX Other Purchased Services	818.71	652.01

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	20,501.82	8,278.11
		2XX	Personal Services - Employee Benefits	5,758.18	6,100.57
		3XX	Purchased Professional and Technical Services	3,401.21	2,889.99
		5XX	Other Purchased Services	3,094.29	3,946.81
		6XX	Supplies and Materials	560.08	4,485.56
		8XX	Other Expenditures	613.39	599.39
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	21,522.44	21,104.09
		2XX	Personal Services - Employee Benefits	1,422.02	7,947.19
		3XX	Purchased Professional and Technical Services	2,890.49	6,791.04
		4XX	Purchased Property Services	22,636.68	20,424.62
		5XX	Other Purchased Services	221.76	312.96
		6XX	Supplies and Materials	10,408.67	47,159.41
		8XX	Other Expenditures	0.00	29,122.50
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	30,018.12	32,298.36
		2XX	Personal Services - Employee Benefits	5,870.71	6,102.04
		3XX	Purchased Professional and Technical Services	340.00	200.00
		5XX	Other Purchased Services	495.89	536.31
		6XX	Supplies and Materials	31.95	166.10
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920	Resources Transferred to Other School Districts or Cooperatives	1,272.81	1,397.09
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>221X Improvement of Instruction Services</b>			
		5XX	Other Purchased Services	1,332.63	1,753.92
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
		1XX	Personal Services - Salaries	1,600.00	1,600.00
		2XX	Personal Services - Employee Benefits	1.14	0.10
		3XX	Purchased Professional and Technical Services	1,180.00	550.00
<b>910</b>	<b>Food Services</b>				
		<b>31XX Food Services</b>			
		1XX	Personal Services - Salaries	24,110.62	24,571.46
		2XX	Personal Services - Employee Benefits	6,742.46	7,840.88
		5XX	Other Purchased Services	295.68	1,906.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>521,416.19</u>	<u>597,777.35</u>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					60,922.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					600,485.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					597,777.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,631.15	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,271.28	37,940.08
	1190 Penalties and Interest on Taxes	347.30	298.61
	1510 Interest Earnings	103.38	142.01
	2220 County On-Schedule Trans Reimb	12,078.00	12,078.00
	3210 State On-Schedule Trans Reimb	12,078.00	12,078.00
	3444 State School Block Grant	3,449.94	3,449.94
	3446 SB96 Block Grant Reimbursement	210.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>75,538.48</b>	<b>65,986.64</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	17,006.86	32,711.31
		2XX	Personal Services - Employee Benefits	4,188.14	5,396.35
		3XX	Purchased Professional and Technical Services	7,509.74	634.91
		4XX	Purchased Property Services	241.00	532.13
		5XX	Other Purchased Services	29,012.42	35,598.00
		6XX	Supplies and Materials	7,159.28	3,460.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>65,117.44</b>	<b>78,333.42</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	28,811.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,986.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,333.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,464.31	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,257.05	33,742.25
	1111 District Levy - Real Property	188.15	214.48
	1510 Interest Earnings	58.27	81.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>32,503.47</b>	<b>34,037.95</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						64,588.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,037.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						98,626.82 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	6,600.00	8,020.00
	3220 State Food Services Match	131.39	159.79
	4550 Federal Child Nutrition	40,547.69	43,181.24
	4552 Fresh Fruit And Vegetable	2,423.83	3,348.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>49,702.91</b>	<b>54,709.89</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	627.00	2,095.00
			2XX Personal Services - Employee Benefits	0.46	1.56
			5XX Other Purchased Services	1,504.14	379.50
			6XX Supplies and Materials	48,515.30	50,604.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,646.90	53,080.21

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						163.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,709.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,080.21 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,793.29 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	43.39	1.60
	1190 Penalties and Interest on Taxes	2.68	0.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46.07	1.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						179.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						181.62 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	62.78	82.50
	2240 County Retirement Distribution	64,491.09	50,258.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,553.87	50,341.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	29,884.73	31,182.42	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,094.96	2,937.27	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,358.33	2,167.29	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,261.09	3,002.71	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,737.91	5,250.33	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,022.96	5,293.34	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	135.68	134.56	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,947.68	4,021.32	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,443.34	53,989.24	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					25,580.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,341.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,989.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,932.88	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>054</b>	<b>Local - Linc. Electric</b>	
	1900 Other Revenue from Local Sources	674.47
<b>071</b>	<b>Local - Interbel</b>	
	1900 Other Revenue from Local Sources	3,386.59
<b>072</b>	<b>Local - Summer Rec.</b>	
	1900 Other Revenue from Local Sources	3,288.35
<b>074</b>	<b>Local - Misc.</b>	
	1900 Other Revenue from Local Sources	790.60
<b>076</b>	<b>Local - Joellyn Suchy Memorial</b>	
	1900 Other Revenue from Local Sources	305.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,445.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>071</b>	<b>Local - Interbel</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		3,000.00
			<b>071 Subtotal</b>		<b>3,000.00</b>
<b>072</b>	<b>Local - Summer Rec.</b>				
	<b>890 Other Community Services</b>				
	<b>33XX Community Services</b>				
			3XX Purchased Professional and Technical Services		86.80
			6XX Supplies and Materials		349.45
			8XX Other Expenditures		1,022.50
			<b>072 Subtotal</b>		<b>1,458.75</b>
<b>076</b>	<b>Local - Joellyn Suchy Memorial</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		305.00
			<b>076 Subtotal</b>		<b>305.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>4,763.75</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					5,313.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,445.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,763.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,994.66	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
054 Local - Linc. Electric	674.47	0.00	674.47
071 Local - Interbel	3,386.59	3,000.00	386.59
072 Local - Summer Rec.	3,288.35	1,458.75	1,829.60
074 Local - Misc.	790.60	0.00	790.60
076 Local - Joellyn Suchy Memorial	305.00	305.00	0.00
<b>Total</b>	<b>8,445.01</b>	<b>4,763.75</b>	<b>3,681.26</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		5,006.79	5,650.98
	1190 Penalties and Interest on Taxes		40.13	33.93
	1510 Interest Earnings		13.99	19.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,060.91</b>	<b>5,704.04</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	5,691.98	1,920.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	3,992.28
			2XX Personal Services - Employee Benefits	0.00	0.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,691.98</b>	<b>5,912.52</b>

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						4,380.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,704.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,912.52 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,172.00 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	572.63	621.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>572.63</u>	<u>621.35</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	683.33
			6XX Supplies and Materials	620.00	899.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>620.00</u>	<u>1,583.26</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	987.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	621.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,583.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25.45	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0529-42830811

27 Lincoln County

0529 Fortine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	1,926.54	1,926.54
	3447 SB96 Combined Block Grant Reimbursement	124.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,051.21	1,926.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	580.00	85.00
			6XX	Supplies and Materials	992.29	0.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	0.00	1,351.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,572.29	1,436.92	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						2,820.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,926.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,436.92 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,309.77 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0529-42830811

27 Lincoln County

0529 Fortine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	23,350.45	23,897.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,350.45	23,897.42

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	22,799.92	22,276.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,799.92	22,276.96

### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	17,637.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,897.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,276.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,257.57	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	28,947.12	30,912.36
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	151,455.01	152,403.15
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,537.15	17,414.87
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	794.81	473.72
XX	XXX	26XX	41X Energy Utility Services	16,386.35	14,465.40
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,700.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,700.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,233.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,289.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,699.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

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**0529 Fortine Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,298.36	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,102.04	0.00	0.00	0.00	0.00
280	1XXX	3XX	200.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	536.31	0.00	0.00	0.00	0.00
280	1XXX	6XX	166.10	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,397.09	0.00	0.00	0.00	0.00
<b>Totals</b>			40,699.90	0.00	0.00	0.00	0.00

40,699.90

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136*

*\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	5,836.00	0.00	0.00	0.00	5,836.00
Buildings	367,499.00	0.00	0.00	0.00	367,499.00
Machinery and Equipment	260,968.00	0.00	19,995.00	0.00	280,963.00
Totals at Historical Cost	634,303.00	0.00	19,995.00	0.00	654,298.00
Depreciation					
Building Accum	221,873.00	0.00	6,863.00	0.00	228,736.00
Machinery and Equipment Accum	123,079.00	0.00	7,469.00	0.00	130,548.00
Total Accumulated Depreciation	344,952.00	0.00	14,332.00	0.00	359,284.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	289,351.00	0.00	5,663.00	0.00	295,014.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Transportation (27XX)	7,469.00	0.00	0.00
Unallocated	6,863.00	0.00	0.00
Total Depreciation for FY2016	14,332.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	8,121.17	1,673.83	0.00	0.00	9,795.00	1,959.00	7,836.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	8,121.17	1,673.83	0.00	0.00	9,795.00	1,959.00	7,836.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0529-42830811

**27 Lincoln County**

**0529 Fortine Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	117,521.40	0.00	21,132.39	96,389.01
Net Pension - TRS	313,263.00	0.00	28,966.00	284,297.00